

III-N Budget File Reporting

The Budgetary Schedule 10 is an essential building block of the Governor's Budget. This Schedule lists, by state governmental agency, all appropriations of funds available for expenditure for the three fiscal years reported in the Governor's Budget (SAM 6484). The Schedule 10R is a similar listing of all revenue and transferred revenue sources for governmental cost funds.

The official year-end accounting records for each organization are used to furnish the financial amounts for the Past Year displays in the Schedule 10 and the Governor's Budget. The data provided for Budget reporting must agree with the accounting records used to complete Year-end Financial Statements.

For the first time, agencies have access to reports that provide a history of appropriation adjustments, an explanation of each adjustment, and a simplified display of expenditures linked to their authority to expend.

The reports described in this section are designed to provide data in a format that can be easily translated into the Budgetary Schedule 10 and 10R. The CSTARN10 report displays past year expenditures in a Schedule 10 format that is in agreement with the department's financial statements. Both the CSTARN10 and CSTARN11 reports can be used as a reconciliation and status-reporting tool in the Current Fiscal Year.

File Information

The "N" file actually consists of four separate files. The four files are:

- ✧ **CY-S10** - Current Year appropriations and expenditures - from July 1 of the current fiscal year to present.
- ✧ **PY-S10** - Prior Year appropriations and expenditures - from July 1 of the **prior** fiscal year to present.
- ✧ **CY-S10R** - Current Year revenues and transfers.
- ✧ **PY-S10R** - Prior Year revenues and transfers.

NOTE: If a department's OC Table Budget BUD SEQ Indicator is set to **N** and N series reports are requested, only a null report is produced.

BUDGET FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Transaction Type	Transaction	Expenditure or revenue type
Budget Act Organization	Table plus organization hierarchy in the OC Table	Nearly all budgets are appropriated at Level 1, UCM. (See the Organization Section, UCM.)
Character	AS Table lookup	None
Fund	PCA Table lookup / transaction	None
Reference	AS Table lookup	None
Year of Appropriation (YOA)	AS Table lookup	Same as Enactment Year (EY).
Year of Budget (YOB)	Transaction	Same as Funding Fiscal Year (FFY)
Report Area	Program logic based on transaction "bucket"	Report areas are letters A-F. Areas G, H, and J are calculated
Budget Sequence	BP Table lookup	Must match a previously entered table record.
Program Category Group (Prog-Elem-Comp-Task)	AS Table lookup / transaction	None
Source	Transaction	Required for Revenue and transfer transactions
Batch Org Code	Signon/Security	Name/password
Fiscal Month	Batch Header	None
Bucket Number	Transaction Code Decision Table (TD) lookup	The file contains summary transactions for Buckets 01, 02, 04, 05, 06, 08, 09, 10, 11, 12, 13, 14, 15, 20, 33, and 91.
Appropriation Symbol	PCA table lookup / transaction	None
Subsidiary	Transaction	Required for GL 9811 and 9812.
Fund Source 'R' Switch	Program logic	Detects when Fund Source = R for reimbursable expenditures.
Account Type CA Switch	Program Logic	When AS Type = CA (Clrg Acct)
GLAN 9811 Switch	Program Logic	Detects "Transfer- in" transactions.
GLAN 9812 Switch	Program Logic	Detects "Transfer- out" transactions.

EXHIBIT III-N10

REPORT NAME: Schedule 10 Summary Worksheet	REPORT NO: CSTARN10																				
DESCRIPTION OF NON-STANDARD REPORT HEADING ELEMENTS: (CONTINUED) <p>A-Type: A-Type refers to Appropriation Type and Purpose. Used in the BPS-10 System to define various types of appropriations. This information is imported from the BPS-10 system without edits. Most common A-Type is (1-0) - Budget Act. The values are:</p> <table> <thead> <tr> <th><u>A-Type</u></th> <th><u>Purpose</u></th> </tr> </thead> <tbody> <tr> <td>1 - Budget Act</td> <td>0 - No Title</td> </tr> <tr> <td>2 - Financial Legislation</td> <td>1 - In-lieu of Statutory</td> </tr> <tr> <td>3 - Carryover</td> <td>2 - Loan (Non-add)</td> </tr> <tr> <td>4 - Reappropriation</td> <td>3 - Deficiency</td> </tr> <tr> <td>5 - Statutory</td> <td>4 - Advance Authorization (Non-add)</td> </tr> <tr> <td>6 - Constitutional</td> <td>5 - Not used</td> </tr> <tr> <td>7 - Other</td> <td>6 - In-lieu of Constitutional</td> </tr> <tr> <td></td> <td>7 - Transfer (Non-add)</td> </tr> <tr> <td></td> <td>8 - Reserve (Non-add)</td> </tr> </tbody> </table>		<u>A-Type</u>	<u>Purpose</u>	1 - Budget Act	0 - No Title	2 - Financial Legislation	1 - In-lieu of Statutory	3 - Carryover	2 - Loan (Non-add)	4 - Reappropriation	3 - Deficiency	5 - Statutory	4 - Advance Authorization (Non-add)	6 - Constitutional	5 - Not used	7 - Other	6 - In-lieu of Constitutional		7 - Transfer (Non-add)		8 - Reserve (Non-add)
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DESCRIPTION OF RECORD TYPES: <p>This report is organized into eight record types:</p> <p>A - <u>Initial Authorization and Control Adjustments</u> - Displays two record types:</p> <ol style="list-style-type: none"> (1) The budget as enacted and posted by FO; and (2) Budget Revision #1 (BR-1), which removes amounts payable items from the Budget Act. Both record types are imported from the BPS-10 System without edits. <p>NOTE: Record Type A is suppressed in the PY option report.</p> <p>B - <u>Initial Authorization after BR-1</u> - The sum of the A records from the BPS-10 System. Amounts are computed by CALSTARS.</p> <p>NOTE: Record Type B is suppressed in the PY option report.</p> <p>C - <u>CALSTARS Initial Authorization after BR-1</u> - Initial budget data posted by CALSTARS after removing payables. Transaction Codes (TCs) 010, 020 and 086 post to this record type. The C record should match the corresponding B record.</p> <p>D - <u>Differences</u> - Differences between C and B records. Lines that do not match Program/Category number and/or appropriation amount are printed. (The descriptive text may be different without causing a discrepancy.) This record type must be zero for the remainder of the reporting process to be successful. Additional budget adjustment detail can be obtained from the system generated CSBB30-1. The CSBB30 is generated when initial appropriation postings (TC 010, 020 and 086) are different than what was posted in the DOF BPS-10 budget system for the Budget Act, net BR-1. The report includes two columns comparing CALSTARS and the BPS-10.</p> <p>NOTE: Record Type D is suppressed in the PY option report.</p>																					

EXHIBIT III-N10

REPORT NAME: Schedule 10 Summary Worksheet	REPORT NO: CSTARN10
DETAIL DESCRIPTION OF RECORD TYPES: (CONTINUED) <p>E - <u>Adjustments to CALSTARS Files</u> - Displays all Budget Revisions and Executive Orders posted to date against an appropriation and FFY. TCs 011, 030, 035 and 088 post to this record type. The data is imported from the CALSTARS files. Additional budget adjustment detail can be obtained from the system generated CSBB31-1. The CSBB31 is generated when there are differences between the budget adjustment entries (posted with TC 011 or 030) in CALSTARS and the BPS-10. The CSBB31 sorts unmatched adjustments by BudSeq number. Separate columns compare what was posted in CALSTARS with what was posted in the BPS-10.</p> <p>F - <u>Revised Appropriation Totals</u> -</p> <ul style="list-style-type: none"> - The Authorized column displays the sum of all C and E records. - The Expended column displays Budgetary Expenditures similar to those recorded on the CSTARB06 Report. - Savings/Carryover is the arithmetic difference between Authorized and Expended. <p>G - <u>Departmental Summary by Character</u> - The total of all appropriation items with the same character, summarized by fund. The four financial columns are the same as the Type F record.</p> <p>H - <u>Departmental Summary, State Operations and Local Assistance</u> - The total of all appropriation items in Character 1 and 2 summarized by fund. The four financial columns are the same as the Type F and Type G records.</p> <p>This is the final page of the report.</p>	
DESCRIPTION OF NON-FINANCIAL DATA ELEMENTS: <p>CHG (Change) - This column may be blank or contain three asterisks (***). Asterisks denote a non-match with the BPS-10 System. A match is attempted on the following Type E records:</p> <ul style="list-style-type: none"> - Budget Sequence (coded value) - Program or Category (coded value) - Authorized (dollar amount). <p>A non-match is also reflected in the corresponding Type F, G and H records. The following footnote is also printed: **** PROGRAM AND/OR AUTHORIZED AMOUNT DOES NOT MATCH BUDGETARY CONTROL."</p> <p>During the Operating Year, this message helps agencies determine which CALSTARS records do not agree with those records posted by the BPS-10 System. Once the year closes, the matching data must agree exactly (either on the report or by manually correcting the report) before submitting the Schedule 10 report to Financial Operations. The exception is when there are items in CALSTARS, such as pending budget revisions that have not yet been posted by Financial Operations.</p>	

EXHIBIT III-N10

REPORT NAME: Schedule 10 Summary Worksheet	REPORT NO: CSTARN10
<p>DESCRIPTION OF NON-FINANCIAL DATA ELEMENTS: (CONTINUED)</p> <p>Agencies may have Record Type E entries with asterisks that include program descriptions but no dollar amounts. These entries are from the BPS-10 System and indicate that FO has created entries (usually Statewide Executive Orders) but the data has not yet been posted to CALSTARS. Agencies may use the Matching and Exception reports to identify the dollar amounts but should not post these amounts until they are confirmed by SCO journal entries.</p> <p>BUD SEQ (Budget Sequence) - A three-digit code assigned to budgetary transactions in the Budget Sequence (BS) Table. This code controls the posting and sequencing of budgetary transactions and provides up to 120 characters of description. This description is printed when a matching record is not available from the BPS-10 System. Where there is a matching record, the BPS-10 description is printed.</p> <p>For more information about the BS Table, see Volume 2, Chapter IV-BS.</p> <p>NOTE: FO generally posts budget adjustments before agencies receive SCO journal entries so agencies may use the N10 or the system generated exception/matching reports to identify the correct Bud Seq number.</p> <p>Program or Category, Program/Category Description - Classifies financial amounts. Program/Category titles are taken from CALSTARS Descriptor Tables.</p> <p>YOC (Year of Completion) - A two-digit number representing the last year an appropriation is available for encumbrance. For Budget Act Support appropriations, YOC equals the Year of Budget (YOB) or the FFY. For continuing appropriations or appropriations without regard to fiscal year, YOC is shown as 'NA'. YOC is calculated based on the Encumbrance Availability Date in the Appropriation Symbol Table. YOC is displayed only in Record Type F.</p> <ul style="list-style-type: none"> - If YOC=YOB, the unexpended balance = Savings. - If YOC>YOB, the unexpended balance = Carryover. 	
<p>FINANCIAL ELEMENTS:</p> <p>(1) All financial amounts carry manipulated signs that agree with the signs on the Schedule 10 Report: no sign for a normal balance; a negative sign (-) for an abnormal balance.</p> <p>(2) Amounts are displayed in whole dollars. Cents are carried in the file. In the Expended column, amounts are rounded in the Type F records. The rounded amounts are carried forward so that all derivative amounts foot arithmetically. Data is added to the N10 Report from the appropriation file on a monthly basis. Because the rounding occurs each month when data is added, there may be a slight dollar difference when comparing expenditure and balance amounts to the B06 Report.</p> <p>Financial amounts are reported for all hierarchical agencies within an organization structure that have a fund and a reference item. The hierarchy within the CALSTARS Organization Control Table and an internal table that designates "Headquarters" organizations controls this. For example, a single Support appropriation is made to the Department of Mental Health that includes Headquarters and all State mental hospital facilities. In CALSTARS, Headquarters and each hospital facility has its own Organization Code and performs its own accounting. The N10 report pulls together the appropriation by reference and totals all expenditures at the departmental level for each appropriation reference.</p>	

EXHIBIT III-N10

REPORT NAME: Schedule 10 Summary Worksheet	REPORT NO: CSTARN10
FINANCIAL ELEMENTS: (CONTINUED) <p>If more than one organization has the same appropriation and reference, the following footnote is printed on each page that contains an F, G and H Record Type:</p> <p>*** FINANCIAL AMOUNTS ARE FOR THIS ORGANIZATION AND INCLUDED LOWER LEVEL ORGANIZATIONS. SEE CALSTARS REPORT CSTARN11 FOR DETAILS."</p> <p>(4) Fiscal period options are:</p> <p>CM - creates a report with appropriation records from July 1 through the previous night's process; and budgetary expenditure records from July 1 through the previous fiscal month. The report should be requested <u>after</u> the agency has run cost allocation/fund distribution. Clearing Account records, when present, appear under Program 99.</p> <p>PY - creates a report with both appropriations and expenditures from the <u>prior July 1</u> through last night's process.</p> <p>Authorized: Displays appropriation amounts. Normal sign is + (no sign). Normal balance is a credit. Applicable to all record types.</p> <p>Expended: Original posting for Type F records; summarized in Types G and H records. Displays budgetary expenditures (Cash expenditures, encumbrances and allocated encumbrances). Normal sign is + (no sign). Normal balance is a Debit. Not applicable to record types A-E.</p> <p style="padding-left: 40px;">The following note is included on all pages with Expenditures. (Record Types F, G and H) "EXPENDED COLUMN = EXPENDITURES + MONTHLY ALLOC ENCUMBRANCES AS OF THE END OF THE PRIOR MONTH"</p> <p>Savings: Calculated for Type F records as the difference between Authorized and Expended when the calculated fiscal year of the Year of Completion (YOC) is equal to the Year of Budget (YOB). Normal sign is a + (no sign). Normal balance is a Credit. Not applicable to record types A-E.</p> <p>Carryover: Calculated for Type F records as the difference between Authorized and Expended when the Year of Completion (YOC) is greater than the Year of Budget (YOB). Normal sign is a + (no sign). Normal balance is a Credit. Not applicable to record types A-E.</p> <p>NOTE: Savings and Carryover never occur in the same appropriation record. When a partial reappropriation occurs, the carryover portion is given a new Reference and made a separate record.</p>	
SPECIAL NOTES: <p>The N10 Report cannot be obtained through the Special Report Request process. However, the PY report is available after YEC/YEO until the subsequent December 31st.</p> <p>Several reference types are displayed as non-add items. These amounts are shown in parentheses (nnn) and are considered memo fields only. The amounts are not carried into the totals.</p>	